Public Health, Labour and Municipal Administration Secretariat

NOTIFICATION.

Bangalore, dated 2nd June 1965.

G.S.R. 545.—The following draft of the Mysore Municipalities Irrecoverable sums (Procedure for Write off) Rules, 1965, which the Government of Mysore proposes to make in exercise of the powers conferred by clause (f) of sub-section (2) of section 323 of the Mysore Municipalities Act, 1964 (Mysore Act No. 22 of 1964) is hereby published as required by sub-section (1) of the said section for the information of persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 10th July 1965.

Any objection or suggestion which may be received from any person with respect to the said draft rules by the State Government before the date specified above will be considered by the Government. Objections and suggestions may be addressed to the Secretary to Government, Public Health, Labour and Municipal Administration Department, Vidhana Soudha, Bangalore-1.

Draft Mysore Municipalities Irrecoverable sums (procedure for write off) Rules, 1965.

1. Title.—These rules may be called the Mysore Municipalities Irrecoverable Sums (Procedure for Write off) Rules, 1965.

2. Definitions.—In these rules,—

(*a*) 'Act' means the Mysore Municipalities Act, 1964;

(*b*) 'section' means a section of the Act.

3. Conditions for write off of taxes, etc.—No sum which is due to a municipal council on account of any tax or of

costs in recovering any tax or on any other account shall be written off as irrecoverable unless all measures for effecting its recovery have been taken in accordance with the provisions of the Act and such measures have proved ineffective.

4. **Statement of irrecoverable sums to be laid before the municipal council.**—(1) The Municipal Commissioner, or Chief Officer, as the case may be, shall prepare at the end of every quarter, a statement of the arrears of sums due to the municipal council on account of any tax, or of costs in recovering any tax or on any other account, and place it before the municipal council at its next meeting.

(2) The statement to be prepared under sub-rule (1) shall indicate the sum involved and also whether it is due (i) on account of any tax or (ii) on account of costs in recovering any tax (iii) or on any other account, and the period for which the sum is due. The measures adopted for effecting recovery and the reasons for non-recovery should also be clearly indicated in the statement.

5. **Maximum limits of sum to be written off.**—Subject to the provisions of rule 3, the municipal council may write off irrecoverable sums due in any case where the amount does not exceed rupees fifty and where the sum exceeds rupees fifty in any case, the previous sanction of the Commissioner shall be obtained before writing off the sum.

6. **Details of sums involved etc., to be given in minutes book.**—Where any sum due on account of any tax or of costs in recovering any tax or on any other account has been written off by the municipal council, full particulars regarding the nature of the sum due, that is, whether it is due (i) on account of any tax, or (ii) on account of costs in recovering any tax, or (iii) on any other account, and also the assessment number, the sum written off and the period to which it relates, shall be given in the minutes book of the municipal Council, the total amount written off in each case being indicated in words.

7. Remission of fee chargeable for distress.—(1) The municipal council may remit the whole or any part of any fee chargeable for distress where it is satisfied that,—

(*a*) sums due as tax or costs in recovering any tax or on any other account have been recovered or have been paid ; or

(*b*) the demand for the payment has been made against the wrong person ; or

(*c*) the demand has been made by mistake.

(2) The provisions of rules 5 and 6 shall *mutatis mutandis* apply to the remission of any fee chargeable for distress.

[No. PLM 2 MLR 65.]

By Order and in the name of the Governor of Mysore,

B. VENKATARAMIA, *Deputy Secy.*